

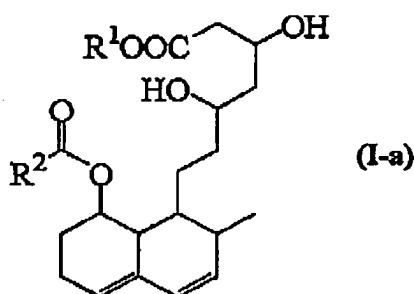
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Amendments to the Claims

This listing of claims will replace all prior versions, and listings, of claims in the application.

1. (Currently Amended) A process for producing a compound (II-a) or a compound (II-b) wherein a microorganism having an activity of producing compound (II-a) or a compound (II-b) from a compound (I-a) or a compound (I-b), selected from the group consisting of those belonging to the genus *Mycobacterium*, *Corynebacterium*, *Brevibacterium*, *Rhodococcus*, *Gordonia*, *Arthrobacter*, *Micrococcus*, *Cellulomonas* and *Sphingomonas*, a culture of said microorganism, or a treated product of said culture is used as an enzyme source, and the process comprises: comprising: allowing the compound (I-a) or the compound (I-b) to exist in an aqueous medium; allowing the compound (II-a) or the compound (II-b) to be produced and accumulated in said aqueous medium; and collecting the compound (II-a) or the compound (II-b) from said aqueous medium, and

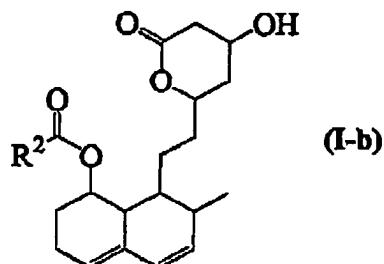
wherein the compound (I-a) is a compound represented by the formula (I-a):



wherein R¹ represents a hydrogen atom, a substituted or unsubstituted alkyl, or an alkali metal, and R² represents a substituted or unsubstituted alkyl, or a substituted or unsubstituted aryl;

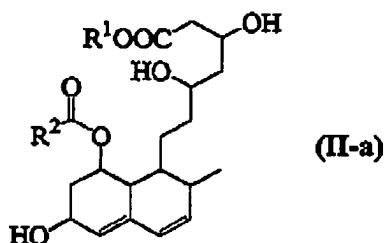
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the compound (I-b) is a lactone form of compound (I-a) represented by the formula (I-b):



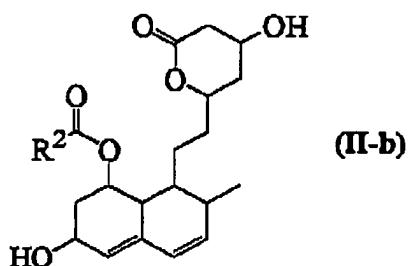
wherein R² has the same definition as the above;

the compound (II-a) is a compound represented by the formula (II-a):



wherein R¹ and R² have the same definitions as the above; and

the compound (II-b) is a lactone form of compound (II-a) represented by the formula (II-b):



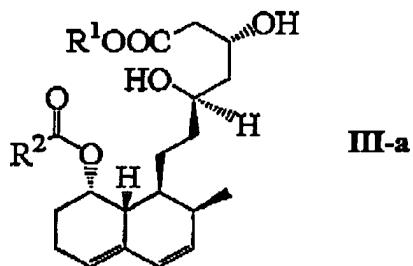
wherein R² has the same definition as the above; and

wherein the microorganism is one selected from *Mycobacterium phlei*, *Mycobacterium smegmatis*, *Mycobacterium thermoresistibile*, *Mycobacterium neovaurum*, *Mycobacterium parafortuitum*, *Mycobacterium gilvum*, *Rhodococcus globerulus*, *Rhodococcus equi*,

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Rhodococcus erythropolis, Rhodococcus rhodochrous, Rhodococcus rhodnii, Rhodococcus ruber, Rhodococcus coprophilus, Rhodococcus fascians, Gordonia amarae, Gordonia bronchialis, Gordonia aichiensis, Gordonia terrae, Gordonia rubropertinctus, Gordonia sputi, Corynebacterium glutamicum, Corynebacterium mycetoides, Corynebacterium variabile, Corynebacterium ammoniagenes, Arthrobacter crystallopoietes, Arthrobacter duodecadis, Arthrobacter ramosus, Arthrobacter sulfureus, Arthrobacter aurescens, Arthrobacter citreus, Arthrobacter globiformis, Brevibacterium linens, Brevibacterium iodinum, Micrococcus luteus, Micrococcus roseus, Cellulomonas cellulans, Cellulomonas cartae, Sphingomonas paucimobilis, Sphingomonas adhaesiva, and Sphingomonas terrae.

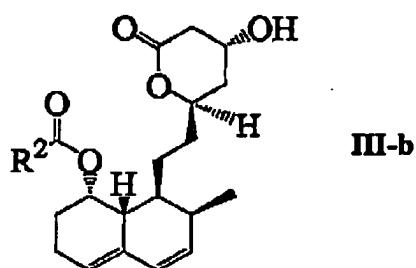
2. (Previously Presented) The process according to claim 1, wherein the compound (I-a) is a compound represented by the formula (III-a):



wherein R¹ represents a hydrogen atom, a substituted or unsubstituted alkyl, or an alkali metal, and R² represents a substituted or unsubstituted alkyl, or a substituted or unsubstituted aryl;

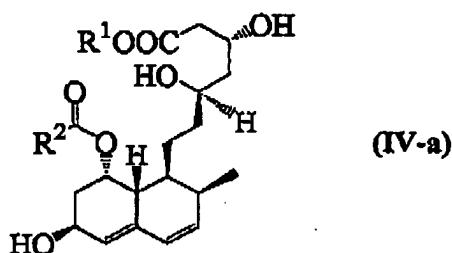
the compound (I-b) is a compound represented by the formula (III-b):

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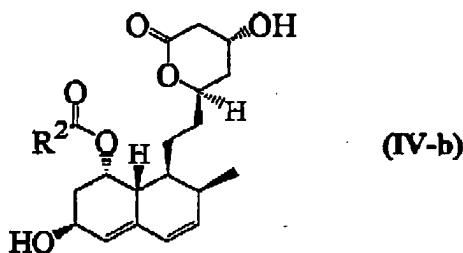
wherein R^2 has the same definition as the above:

the compound (II-a) is a compound represented by the formula (IV-a):



wherein R^1 and R^2 have the same definitions as the above; and

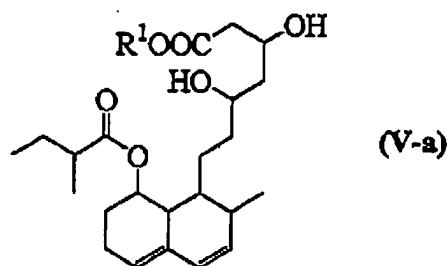
the compound (II-b) is a compound represented by the formula (IV-b):



wherein R^2 has the same definition as the above.

3. (Previously presented) The process according to claim 1, wherein the compound (I-a) is a compound represented by the formula (V-a):

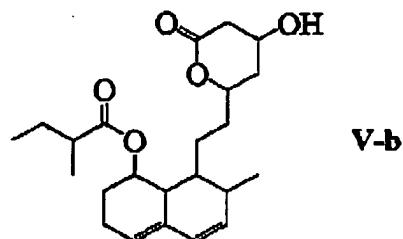
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(V-a)

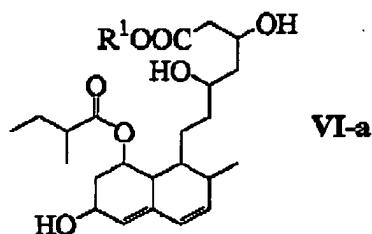
wherein R^1 represents a hydrogen atom, a substituted or unsubstituted alkyl, or an alkali metal;

the compound (I-b) is a compound represented by the formula (V-b);



V-b

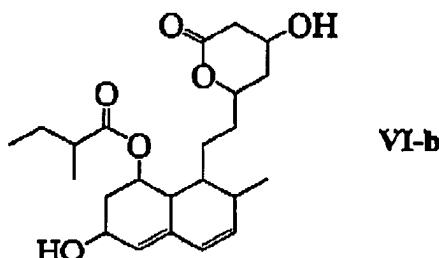
the compound (II-a) is a compound represented by the formula (VI-a):



VI-a

wherein R^1 has the same definition as the above; and

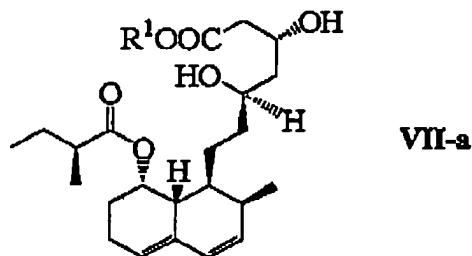
the compound (II-b) is a compound represented by the formula (VI-b);



VI-b

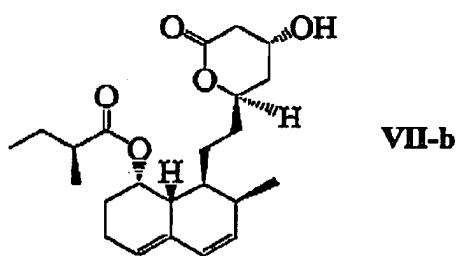
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4. (Previously Presented) The process according to claim 1, wherein the compound (I-a) is a compound represented by the formula (VII-a):

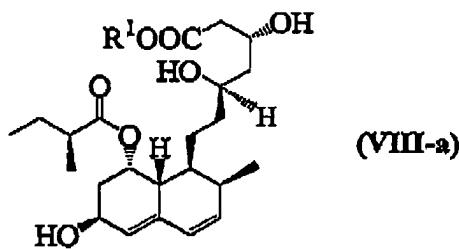


wherein R¹ represents a hydrogen atom, a substituted or unsubstituted alkyl, or an alkali metal;

the compound (I-b) is a compound represented by the formula (VII-b):



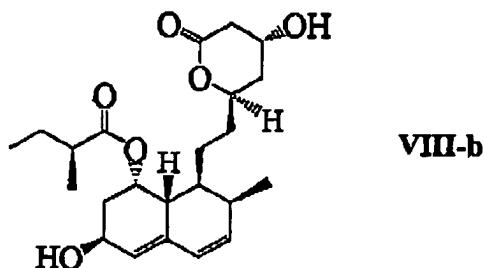
the compound (II-a) is a compound represented by the formula (VIII-a):



wherein R¹ has the same definition as the above; and

the compound (II-b) is a compound represented by the formula (VIII-b):

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5. (Previously Presented) The process according to claim 1, wherein the treated product of the culture of the microorganism is a treated product selected from cultured cells; treated products such as dried cells, freeze-dried cells, cells treated with a surfactant, cells treated with an enzyme, cells treated by ultrasonication, cells treated by mechanical milling, cells treated by solvent; a protein fraction of a cell; and an immobilized products of cells.

6. (Canceled).

7. (Canceled)

8. (Previously Presented) The process according to claim 1, wherein the microorganism is one selected from *Mycobacterium phlei* JCM5865, *Mycobacterium smegmatis* JCM5866, *Mycobacterium thermoresistibile* JCM6362, *Mycobacterium neoaurum* JCM6365, *Mycobacterium parafortuitum* JCM6367, *Mycobacterium gilvum* JCM6395, *Rhodococcus globerulus* ATCC25714, *Rhodococcus equi* ATCC21387, *Rhodococcus equi* ATCC7005, *Rhodococcus erythropolis* ATCC4277, *Rhodococcus rhodochrous* ATCC21430, *Rhodococcus rhodochrous* ATCC13808, *Rhodococcus rhodnii* ATCC35071, *Rhodococcus ruber* JCM3205, *Rhodococcus coprophilus* ATCC29080, *Rhodococcus fascians* ATCC12974, *Rhodococcus fascians* ATCC35014, *Gordonia amarae* ATCC27808, *Gordonia rubropertinctus* ATCC14352, *Gordonia bronchialis* ATCC25592, *Gordonia sputi* ATCC29627, *Gordonia aichiensis* ATCC33611, *Gordonia terrae* ATCC25594, *Corynebacterium glutamicum* ATCC13032, *Corynebacterium glutamicum* ATCC14020, *Corynebacterium glutamicum* ATCC19240,

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Corynebacterium mycetoides ATCC21134, *Corynebacterium variabilis* ATCC15753, *Corynebacterium ammoniagenes* ATCC6872, *Arthrobacter crystallopioetes* ATCC15481, *Arthrobacter duodecadis* ATCC13347, *Arthrobacter ramosus* ATCC13727, *Arthrobacter sulfureus* ATCC19098, *Arthrobacter aurescens* ATCC13344, *Arthrobacter citreus* ATCC11624, *Arthrobacter globiformis* ATCC8010, *Brevibacterium linens* ATCC19391, *Brevibacterium linens* ATCC9172, *Brevibacterium iodinum* IFO3558, *Micrococcus luteus* ATCC4698, *Micrococcus roseus* ATCC186, *Cellulomonas cellulans* ATCC15921, *Cellulomonas cartae* ATCC21681, *Sphingomonas paucimobilis* ATCC29837, and *Sphingomonas adhaesiva* JCM7370.

9. (Currently Amended) The process according to claim 1, wherein the microorganism is *Rhodococcus rhodochrous*, sp. *Rhodococcus rhodochrous*, sp. ATCC19067.